Exhibit



999 Bishop Street, Suite 2600 Honolulu, Hawaii 96813-4430

Telephone: 808-539-8700 Facsimile: 808-539-8799 E-Mail: Irs@ksglaw.com

Bert T. Kobayashi, Jr.* Kenneth Y. Sugita* Alan M. Goda* Dale W. Lee* Lex R. Smith* David L. Monroy* Wendell H. Fuji* Robert K. Ichikawa* Janeen-Ann A. Olds* Clifford K. Higa* Charles W. Call* John F. Lezak* Larry L. Myers' Craig K. Shikuma* Christopher T. Kobayashi* Ruth K. Oh* Burt T. Lau* Ronald T. Ogomori David B. Tongg* Bruce A. Nakamura* Lanson K. Kupau* Jonathan A. Kobayashi* Nathan H. Yoshimoto

*A Law Corporation

Brendan S. Bailey George Gusman III Kenneth M. Nakasone Curtis K, Saiki Jesse W. Schiel Joseph A. Stewart Robert A. Ucoka Lauren U. Van Buren Thomas H. Yee

January 9, 2006

VIA FACSIMILE #528-4997

Timothy Hogan, Esq. Lynch, Ichida, Thompson, Kim & Hirota 1132 Bishop Street, Suite 1405 Honolulu, Hawaii 96813

Re: Wayne Berry's January 4 Letter

Dear Mr. Hogan:

Your client's January 4, 2006 letter to Richard Cohen has been referred the undersigned for response. As you know, the United States District Court for the District of Hawaii has already entered summary judgment rejecting all of your client's "intellectual property" claims against Mr. Cohen, C&S Wholesale Grocers and numerous other parties. Any attempt to rehash those claims in a new lawsuit would be frivolous and will result in severe sanctions:

"Res judicate bars relitigation of all grounds of recovery that were asserted, or could have been asserted, in a previous action between the parties, where the previous action was resolved on the merits. It is immaterial whether the claims asserted subsequent to the judgment were actually pursued in the action that led to the judgment; rather, the relevant inquiry is whether they could have been brought."

Tahoe Sierra Preservation Council, Inc. v. Tahoe, 322 F.3d 1064 (9th Cir. 2003).

Mr. Berry's claim that I have said that C&S "continue[s] to use unlicensed copies of Mr. Berry's works" is completely false.

Timothy Hogan, Esq. January 9, 2006 Page 2

Despite the fact that your client's claims have no legal merit, we again request that you identify the files that your client claims contain his intellectual property.

Very truly yours,

LEX R. SMITH

for

KOBAYASHI, SUGITA & GODA